

Article - Tax - General

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§13-917.

(a) (1) After its investigation, if the Central Collection Unit makes a determination adverse to the debtor, it shall promptly advise the debtor of the debtor's right to request a hearing on unresolved factual issues before the Central Collection Unit in accordance with the Administrative Procedure Act.

(2) Except for good cause shown, a request for a hearing before the Central Collection Unit must be made within 30 days after the date of notification of the debtor of an adverse determination by the Central Collection Unit following an investigation.

(3) The State agency that referred the debt to the Central Collection Unit may be made a party in any hearing before the Central Collection Unit.

(4) An issue may not be considered at the hearing that has been previously litigated.

(5) Within 15 days after receipt of a timely or otherwise proper request for a hearing under this subsection, the debtor shall be notified of the date of the hearing.

(6) After a hearing, if the Central Collection Unit determines that a certification or referral is in error, it shall take appropriate action as described in § 13-916(b)(3) of this subtitle.

(7) A determination by the Central Collection Unit of the validity of the debt or correctness of the amount owed shall be considered as final agency action under the Administrative Procedure Act.

(b) (1) A debtor aggrieved by a final decision of the Central Collection Unit concerning the validity of the debt or correctness of the amount may appeal the decision as provided for contested cases in §§ 10-222 and 10-223 of the State Government Article.

(2) If a debtor disputes a denial by the Comptroller of a claim for an income tax refund on grounds other than the validity of the debt or the correctness of the amount owed and that debtor also is appealing an adverse determination of the Maryland Tax Court under § 13-532 of this title, judicial review of both decisions shall be consolidated.

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